

YOLO COUNTY ASSESSMENT APPEALS BOARD

JANUARY 25, 2023

MINUTES

The Yolo County Assessment Appeals Board met on the 25th day of January, 2023, starting at 9:00 a.m. in regular session in the Board of Supervisors' Chambers in the Erwin W. Meier Administration Building, Woodland, California.

Present: Patrick Scribner; Lawrence Hoppin; John Lynch

Staff Present: Charles Mack, Special County Counsel
George Galang, Chief Deputy Assessor
Patricia Sanchez, Deputy Assessor
Eric May, Senior Deputy Co. Counsel
Eileen Lee, Principal Auditor-Appraiser
Adam Duvall, Senior Auditor-Appraiser
Julie Dachtler, Senior Deputy Clerk
Paula Hugi, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 23-01: Approved agenda as submitted.

MOVED BY: Lynch. SECONDED BY: Hoppin.
AYES: Hoppin, Lynch, Scribner.

2. Public Comment: Opportunity for members of the public to address the Assessment Appeals Board on subjects not otherwise on the agenda relating to the Yolo County Assessment Appeals Board. The Board reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

There was no public comment.

CONSENT AGENDA

Minute Order No. 23-02: Approved Consent Agenda Item Nos. 3-6.

MOVED BY: Hoppin. SECONDED BY: Lynch.
AYES: Hoppin, Lynch, Scribner.

3. Approve the minutes of the Assessment Appeals Board meeting of December 14, 2022.

Approved the minutes of the Assessment Appeals Board meeting of December 14, 2022 on Consent.

4. Accept request for **withdrawal** on the following Assessment Appeal Application(s):

- A. Application No. 20-020 - Woodland Lodging LLC
- B. Application No. 20-021 - Woodland Hospitality
- C. Application Nos. 20-093, 21-127 and 22-126 - Fairview River Landing LLC
- D. Application No. 20-123 - 2750 Cowell Hotel LLC
- E. Application No. 20-124 - 110 F Street LLC
- F. Application No. 20-149 - Lisa Suhonos
- G. Application No. 21-017 - Hy Dinh Nguyen
- H. Application No. 21-035 - Yara West Sacramento Terminal, LLC
- I. Application No. 21-036 - Yara West Sacramento Terminal, LLC - Attention: Rosemary Malarkey

Approved withdrawals on Consent.

5. Approve **Extension of Time** and request for **continuance** on the following Assessment Appeal Applications:

- A. From *November 29, 2023 to December 31, 2024* and request for **continuance to September 27, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-115* filed by Old Dominion Freight, Inc
- B. From *November 29, 2023 to December 31, 2024* and request for **continuance to September 27, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-130* filed by Rolling Frito-Lay Sales, LP
- C. From *November 30, 2023 to Indefinitely* and request for **continuance to November 15, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-163* filed by Taylor Communications Inc

Approved Extensions of Time and Continuances on Consent.

6. **Continue** the following Assessment Appeal Application(s):

- A. Application No. 21-016 filed by Baird Family Trust to **March 22, 2023 at 9:00 a.m.** (Application expires August 24, 2023) (Mutual Request)
- B. Application No. 21-057 filed by 3005 Ramco SP LLC to **July 26, 2023 at 9:00 a.m.** (Application does not expire)

Approved Continuances on Consent.

REGULAR AGENDA

7. Administer Oath

The Clerk swore in the Chief Deputy Assessor George Galang, Deputy Assessor Patricia Sanchez, Principal Auditor- Appraiser Eileen Lee, Senior Deputy Co. Counsel Eric May, Senior Auditor-Appraiser Adam Duvall and Agent with Altus Group US, Inc. Camil Asmar.

8. Consider the following Assessment Appeal Applications on **Timeliness**:

A. Application Nos. 22-018 thru 22-021 filed by Bridge-Westwoods Ltd PTP

Considered Assessment Appeal Application Nos. 22-018 thru 22-021 on **Timeliness** filed by Bridge-Westwood Ltd PTP. Carrie Dern, Corporate Officer, appeared. During the presentation the following exhibit was furnished to the Board:

Applicant's Exhibit 1 - Information and Instructions for Assessment Appeal Application

After discussion, it was determined the appeals were not filed timely, so Carrie Dern, Corporate Officer, withdrew Assessment Appeal Application Nos. 22-018 thru 22-021 filed by Bridge- Westwoods Ltd PTP.

Minute Order No. 23-03: Accepted the withdrawal of Assessment Appeal Application Nos. 22-018 thru 22-021 filed by Bridge-Westwoods Ltd PTP.

MOVED BY: Lynch. SECONDED BY: Hoppin.
AYES: Hoppin, Lynch, Scribner.

9. Approve the following **Stipulations**:

- A. Application No. 21-125 -- WT Southport Retail Center
- B. Application No. 21-126 - Watt Turner LLC

Minute Order No. 23-04: Approved Stipulations.

MOVED BY: Hoppin. SECONDED BY: Lynch.
AYES: Hoppin, Lynch, Scribner.

10. Consider the following Assessment Appeal Application(s):

A. Application Nos. 18-56 thru 18-58 and 19-033 thru 19-035 - Target Corporation

Minute Order No. 23-05: Application Nos. 18-56 thru 18-58 and 19-033 thru 19-035 filed by Target Corporation were withdrawn by the Agent, Camil Asmar.

MOVED BY: Hoppin. SECONDED BY: Lynch.
AYES: Hoppin, Lynch, Scribner.

11. Consider the following Assessment Appeal Application(s):

A. Application Nos. 18-59 and 19-032 - Dayton Hudson Corporation

Considered Assessment Appeal Application Nos. 18-59 and 19-032 - Dayton Hudson Corporation. Camil Asmar, agent, appeared. The agent, Chief Deputy Assessor George Galang, Senior Auditor-Appraiser Adam Duvall, Principal Auditor-Appraiser Eileen Lee and Senior Deputy Co. Counsel Eric May addressed the Board. The agent waived the request for Findings of Fact.

During the presentation the following Exhibits were furnished to the Board:

- Applicant's Exhibit 1 - Summary of Evidence
- Applicant's Exhibit 2 - 2018 Tax Year Value Breakdown
- Applicant's Exhibit 3 - 2019 Tax Year Value Breakdown
- Applicant's Exhibit 4 - Comparables

- Assessor's Exhibit A - Response to Application for reduction
- Assessor's Exhibit B - 2018-2019 Assessor's values
- Assessor's Exhibit C - Assessor's Rebuttal to Applicant's Opinion of Value

After consideration, the matter was taken under submission. Agent was appraised he would be notified by mail.

CLOSED SESSION

12. Approve closed session minutes of December 14, 2022

ADJOURNMENT

Next meeting scheduled for: February 22, 2023

Patrick Scribner, Chairman
Assessment Appeals Board

Julie Dachtler, Clerk
Assessment Appeals Board